

EXHIBIT C-16M

Duff & Phelps



780 NORTH WATER STREET
MILWAUKEE, WISCONSIN 53202-3590
TEL • 414.273.3500 FAX • 414.273.5198
www.gklaw.com

Lehman Brothers Holdings, Inc. Fee Committee
Richard Gitlin, Chair

March 8, 2012

Re: Duff & Phelps

Invoice No. 554844
Matter No. 009878-016M

Billing Attorney:
Brady C. Williamson

Invoice Total	\$ <u>1,773.50</u>
Prior Balance Due	\$ <u>0.00</u>
Total Amount Now Due	\$ <u>1,773.50</u>

PAYMENT IS DUE 30 DAYS FROM DATE OF INVOICE
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE.

PLEASE SEND ALL PAYMENTS TO:
GODFREY & KAHN, BIN #318, MILWAUKEE, WI 53288-0318
FED ID: 39-1128206

WIRE INSTRUCTIONS: BANK NAME: BMO HARRIS BANK N.A. BANK ABA: #075000051 ACCOUNT NAME: GODFREY & KAHN S.C.
ACCOUNT NO: #291-714 SWIFT CODE: MARLUS 44 (IF INTERNATIONAL WIRE TRANSFER)

OFFICES IN MILWAUKEE, MADISON, WAUKESHA, GREEN BAY, APPLETON WI; AND WASHINGTON, DC



780 NORTH WATER STREET
MILWAUKEE, WISCONSIN 53202-3590
TEL • 414.273.3500 FAX • 414.273.5198
www.gklaw.com

Lehman Brothers Holdings, Inc. Fee Committee
Richard Gitlin, Chair

March 8, 2012

Re: Duff & Phelps

Invoice No. 554844
Matter No. 009878-016M

Billing Attorney:
Brady C. Williamson

For Legal Services Rendered Through August 31, 2011

Date	Timekeeper	Description	Hours	Amount
05-02-2011	Monica Santa Maria	Voicemail to Mr. Leiwant regarding lack of response to report.	0.10	24.00
05-02-2011	Katherine Stadler	Conference on status of Duff & Phelps negotiations.	0.20	86.00
05-03-2011	Monica Santa Maria	Telephone conference with Mr. Leiwant regarding process for resolving contested issues related to the fifth interim application and fee applications from prior periods.	0.40	96.00
05-03-2011	Monica Santa Maria	Voicemail to Mr. Leiwant regarding response to report.	0.10	24.00
05-04-2011	Katherine Stadler	Review status of negotiations and communication from Mr. Pfeiffer.	0.70	301.00
05-17-2011	Katherine Stadler	Review article on new accounting standards arising from Chapter 11 Examiner process.	0.30	129.00
05-20-2011	Katherine Stadler	E-mail exchange with Mr. Leiwant on upcoming meeting.	0.10	43.00
05-24-2011	Katherine Stadler	Meeting with Mr. Pfeiffer on proposed resolution of prior fee applications.	0.90	387.00

Date	Timekeeper	Description	Hours	Amount
05-26-2011	Monica Santa Maria	Review and consider memorandum from Mr. Pfeiffer outlining proposal for resolving prior fee committee disallowances for prior periods.	0.30	72.00
05-26-2011	Katherine Stadler	Review communication from Mr. Leiwant on proposed final fee application.	1.30	559.00
07-23-2011	Brady C. Williamson	Telephone call from Mr. Gitlin on professional's final application.	0.10	52.50
		Total Fees		\$ 1,773.50
		Total Disbursements		\$ <u>0.00</u>
		Total For This Invoice		\$ <u>1,773.50</u>

Time and Fee Summary

Timekeeper	Title	Hours	Rate	Amount
MONICA SANTA MARIA	Associate	0.90	240.00	216.00
Associate Total		0.90		216.00
BRADY C. WILLIAMSON	Shareholder	0.10	525.00	52.50
KATHERINE STADLER	Shareholder	3.50	430.00	1,505.00
Shareholder Total		3.60		1,557.50
TIMEKEEPER TOTALS		4.50		\$1,773.50

We adjust our hourly billing rates effective January 1 of each year. Accordingly, billing rate changes are reflected on this statement for work performed in 2012. Information regarding the hourly rates applicable to our attorneys and other personnel working on your matters is available on request from our billing department.